

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert E. Schrade
DOCKET NO.: 06-01960.001-R-1
PARCEL NO.: 09-02-302-004

The parties of record before the Property Tax Appeal Board are Robert E. Schrade, the appellant, and the DuPage County Board of Review.

The subject property is a 7,838 square foot parcel which has been improved with a 46-year old, one-story dwelling of masonry exterior construction. The dwelling contains 1,969 square feet of living area and features a full basement, which has been partially finished, two fireplaces, central air conditioning, and an attached two-car garage of 484 square feet of building area. The property is located in Clarendon Hills, Downers Grove Township, DuPage County, Illinois

The appellant's appeal is based on unequal treatment in the assessment process. Appellant disputes both the land assessment and the improvement assessment. In support of these contentions, the appellant submitted a grid analysis consisting of three suggested improved comparable properties located in the vicinity of the subject property.

As to the land assessment claim, the comparable parcels consist of either 7,843 or 8,308 square feet of land area. These parcels have been assessed at \$61,380 and \$65,260 or \$7.83 and \$7.86 per square foot of land area. The subject parcel has a land assessment of \$63,490 or \$8.10 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$61,380 or \$7.83 per square foot of land area.

As to the improvement assessment claim, the three comparable properties were described as one-story masonry dwellings that are 44 or 46 years old. Each comparable has a full basement which has been partially finished like the subject and has central air

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	63,490
IMPR.:	\$	101,960
TOTAL:	\$	165,450

Subject only to the State multiplier as applicable.

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conditioning. There are also two or three fireplaces in each of the comparables and a garage of either 484 or 506 square feet of building area. These comparable dwellings contain from 1,981 to 2,379 square feet of living area and have improvement assessments ranging from \$34.69 to \$44.31 per square foot of living area. The subject's improvement assessment is \$101,960 or \$51.78 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$81,320 or \$41.30 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. In support of the subject's assessed value, the board of review presented a letter from the township assessor, a map depicting both the assessor's comparables and the appellant's, along with a grid analysis of both parties' chosen comparables. In the grid analysis, the assessor presented three new comparables.

The assessor's evidence indicates that land is assessed using a front foot method with an applicable depth factor. The comparables presented by the assessor reflect an assessment of \$64.40 per front foot whereas the subject has a land assessment of \$62.65 per front foot. Further, as set forth by the assessor, the appellant's suggested comparables have land assessments ranging from \$59.99 to \$64.40 per front foot.

As to the improvement assessment, the three comparable properties presented by the board of review consist of one-story masonry dwellings that are 43 or 46 years old. Each comparable features a full basement, one of which was partially finished, and a garage of either 441 or 484 square feet of building area. In analyzing the data from the property characteristic sheets, the comparables each feature two fireplaces and two of the comparables have central air conditioning. These dwellings range from 1,752 to 1,882 square feet of living area and have improvement assessments of \$50.97 to \$53.89 per square foot of living area.

Furthermore, in setting forth the comparables utilized by the appellant, the board of review indicates that appellant comparable #3 has only 1,969 square feet of living area compared to appellant's contention of an additional 360 square feet of living area "enclosed after a fire 25 years ago." Additionally, the board of review reports appellant's comparable #1 has an unfinished basement whereas appellant reports it to be partially finished.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

In rebuttal, the appellant reiterated that the assessor is relying upon erroneous data as to size and number of fireplaces for appellant's comparable #3. In further support of the appellant's contentions, a copy of a multiple listing service sheet about this property was submitted. Additionally, as to the assessor's data, appellant provided a multiple listing service sheet for board of review comparable #1 indicating that it had central air conditioning along with two bedrooms and a recreation room in the basement.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

As to the land assessment, the Property Tax Appeal Board finds that the methodology utilized by the assessor involves assessing land based on the front foot and applying a depth factor as may be necessary. This methodology resulted in land assessments ranging from \$59.99 to \$64.40 per front foot for the six comparables presented. The subject has a land assessment of \$62.65 per front foot which is within the range of the land comparables presented. Therefore, no change in the subject's land assessment is warranted on this record.

The parties submitted the same six comparables for consideration with regard to the improvement assessment. The dwellings were similar to the subject in location, age, design, exterior construction, and several amenities. The Board finds the range established by the comparables contained in this record is \$34.69 to \$53.89 per square foot of living area. The subject's improvement assessment of \$51.78 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the subject's improvement assessment is also not warranted.

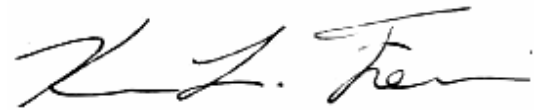
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general

operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.


In summary, for the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's land and improvement assessments as established by the board of review are correct and no reductions are warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman



Member



Member



Member




Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal

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Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.